

THE LOUISIANA SURVEY 2017

LSU

Manship School of
Mass Communication
Reilly Center For
Media & Public Affairs



Public Supports Raising Taxes to Fund Key Services, But Which Kind of Taxes Remains Unclear

The first in a series of six reports from the 2017 Louisiana Survey



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**FOR FURTHER INFORMATION
ON THIS REPORT:**

Dr. Michael Henderson
225-578-5149
mbhende1@lsu.edu

Reilly Center for Media and Public Affairs

The Reilly Center for Media & Public Affairs, an integral part of Louisiana State University's Manship School of Mass Communication, uses the intellectual muscle of the school's faculty to help solve practical problems and advance good government initiatives. The Reilly Center's mission is to generate thoughtful programs, dialogue, and research about social, economic, and political affairs, as well as the developing role of the media in American society. The Center is committed to advancing the Manship School's national leadership in media and politics.

The Center's agenda is diverse and fluid – from the annual John Breaux Symposium, which brings in national experts to discuss a topic that has received little or no attention, to conducting the annual *Louisiana Survey*, a vital resource for policymakers, which tracks advancements and regressions of citizen attitudes about state services. The Center's role, within the state's flagship university, is to respond quickly to the needs of state governance in addressing challenges facing Louisiana, particularly in times of crisis such as during Hurricanes Katrina and Rita and the 2010 Deepwater Horizon oil spill. Its action-oriented and partnership-driven philosophy underscores the Reilly Center's dedication to tackling ideas and issues that explore the relationship of media and the public in democratic society.

About the Louisiana Survey

The *2017 Louisiana Survey* is the sixteenth in an annual series sponsored by the Reilly Center for Media and Public Affairs at Louisiana State University's Manship School of Mass Communication.

The mission of the *Louisiana Survey* is to establish benchmarks as well as to capture change in residents' assessments of state government services. The survey is further dedicated to tracking public opinion on the contemporary policy issues that face the state. Each iteration of the *Louisiana Survey* contains core items designed to serve as barometers of public sentiment, including assessments of whether the state is heading in the right direction or wrong direction, perceptions about the most important problems facing the state, as well as evaluations of public revenue sources and spending priorities.

In the *2017 Louisiana Survey*, this core is supplemented by measures of support for current fiscal reform proposals as well as potential changes to the state's gasoline tax; support for changing the Taylor Opportunity Program for Students (TOPS); public opinion on criminal justice reform proposals; beliefs about gender discrimination and attitudes toward equal pay; attitudes toward Medicaid expansion and the federal Affordable Care Act; and opinions on a variety of social issues such as religious freedom laws and rights of transgender individuals.

As part of an effort to ensure that the *Louisiana Survey* fulfills its public service mission, the research team drew upon expertise in public policy and polling from Louisiana State University faculty in the Public Administration Institute, the Department of Political Science, and the Manship School of Mass Communication. These faculty members provided invaluable insight into the design of the questionnaire and in identifying the contemporary policy questions that could most benefit from an understanding of the public's views. While we are indebted to them for their time and contributions, they bear no responsibility for any mistakes in the questionnaire, analysis, or interpretation presented in this report.

We especially thank the Reilly Family Foundation for their generous support and vision in helping to create the Louisiana Survey.

Principal Authors

Michael Henderson
Assistant Professor, Manship School of Mass Communication
Research Director, Public Policy Research Lab

Belinda Davis
Associate Professor, Department of Political Science
Associate Director, Public Policy Research Lab

Overview

As lawmakers mull over Louisiana's structural budget deficit, where do the people of the state stand on the fiscal challenges? The *2017 Louisiana Survey*, a project of the Reilly Center for Media and Public Affairs at LSU's Manship School of Mass Communication, shows that:

- The share of Louisiana residents who support *raising taxes* to fund elementary and secondary education (62 percent), higher education (59 percent), health care (53 percent), and transportation infrastructure (57 percent) far exceeds the share who favor cuts in these areas. The opposite is true for spending on prisons and incarceration as well as on welfare, food stamps and other public assistance programs.
- When it comes to dealing with budget shortfalls in general terms, 71 percent want lawmakers to take a combined approach of tax increases along with spending cuts. When pressed, however, these individuals tend to emphasize spending cuts more than tax increases – a result that stands in contrast to their fiscal preferences when asked about specific areas of spending.
- Most residents (54 percent) think the state's personal income tax is about right and nearly half (47 percent) think the state's sales tax is about right. The share who believe the sales tax is too high and needs to be reduced rose 12 percentage points from a year ago to 44 percent.
- Just 20 percent of residents know that Louisiana has a lower overall state and local tax burden than most other states. When informed of the relative tax burden, opinions that the state's personal income tax and sales tax are too high drops by seven and nine points, respectively.
- Fifty percent of residents support a proposal to lower the state's personal income tax rates while expanding the tax base by limiting deductions. In contrast, 57 percent oppose a proposal to lower the state's sales tax rate while expanding the base by applying it to certain purchases not currently subject to the tax.
- There is strong, bipartisan support for raising the state's tax on gasoline up to an additional 15 cents per gallon to fund transportation infrastructure. Most residents also support raising the tax by 20 cents per gallon, but Democrats and Republicans split over that proposal.
- Most residents oppose reducing the amount of a TOPS award, but they support other cost reductions such as raising academic requirements or imposing income caps.

The *2017 Louisiana Survey* was administered over the telephone from February 23 to March 23, 2017, to both landline and cell phone respondents. The project includes a representative sample of 1,012 adult Louisiana residents. The total sample has a margin of error of +/- 3.1 percentage points.

This is the first in a series of six releases on results from the *2017 Louisiana Survey*.

Public Supports Higher Taxes over Spending Cuts for Specific Policy Areas

Even as lawmakers continue to debate the merits of spending cuts or tax increases to deal with the state’s structural budget deficit, large majorities of Louisiana residents actually support more spending on key programs. When thinking about increasing, decreasing or maintaining current levels of state spending in six policy areas, most prefer additional expenditures for elementary and secondary education (61 percent), higher education (61 percent), health care (50 percent) and roads, bridges and highways (68 percent). Very few residents support cutting these four areas – just 12 percent for health care and fewer than seven percent for the remaining areas (figure 1).

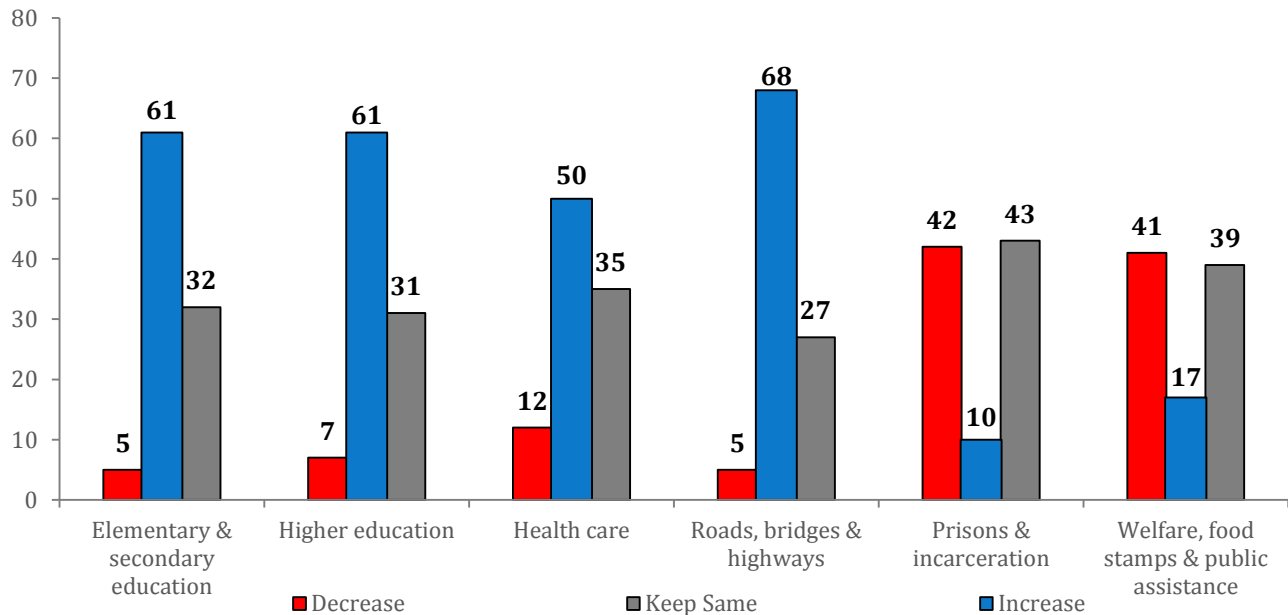
Support for spending cuts is higher – yet still short of a majority – for prisons and incarceration (43 percent) and welfare, food stamps and other public assistance programs (41 percent).

Support for greater government spending in specific policy areas is widespread. Overall, 93 percent of state residents favor more spending in at least one of these six areas, 79 percent support increased spending in at least two areas, and 56 percent in at least three areas. These shares are higher among Democrats (96 percent, 88 percent, and 72 percent respectively), but remain substantial among Republicans as well (93 percent, 71 percent, and 38 percent respectively).

One limitation to the type of question used for figure 1 is that it asks about spending in isolation from sources of revenue necessary to cover that spending. Because the state requires a balanced budget and faces potential revenue shortfalls, even maintaining current levels of spending – as well as increasing spending – requires a revenue source such as additional tax dollars. Asking about spending in isolation from revenue masks the fiscal challenges state lawmakers face and allows respondents to express preferences on one side of the balance sheet while ignoring the consequences for the other side. What is key, then, is not whether Louisiana residents want more or less spending for specific services, but

Figure 1: Few Support Cutting Spending for Most Specific Policy Areas

Percent saying state spending for ___ should be increased, decreased, or kept the same.



NOTE: The percentages of respondents who said they did not know or who refused to answer the question are not shown.

SOURCE: 2017 Louisiana Survey

whether they are willing to fund current or new spending with higher taxes. To measure support for raising taxes to fund spending in specific areas, respondents who said they want to increase spending or keep it at current levels in a particular policy area were asked whether they supported or opposed raising taxes to fund that area.

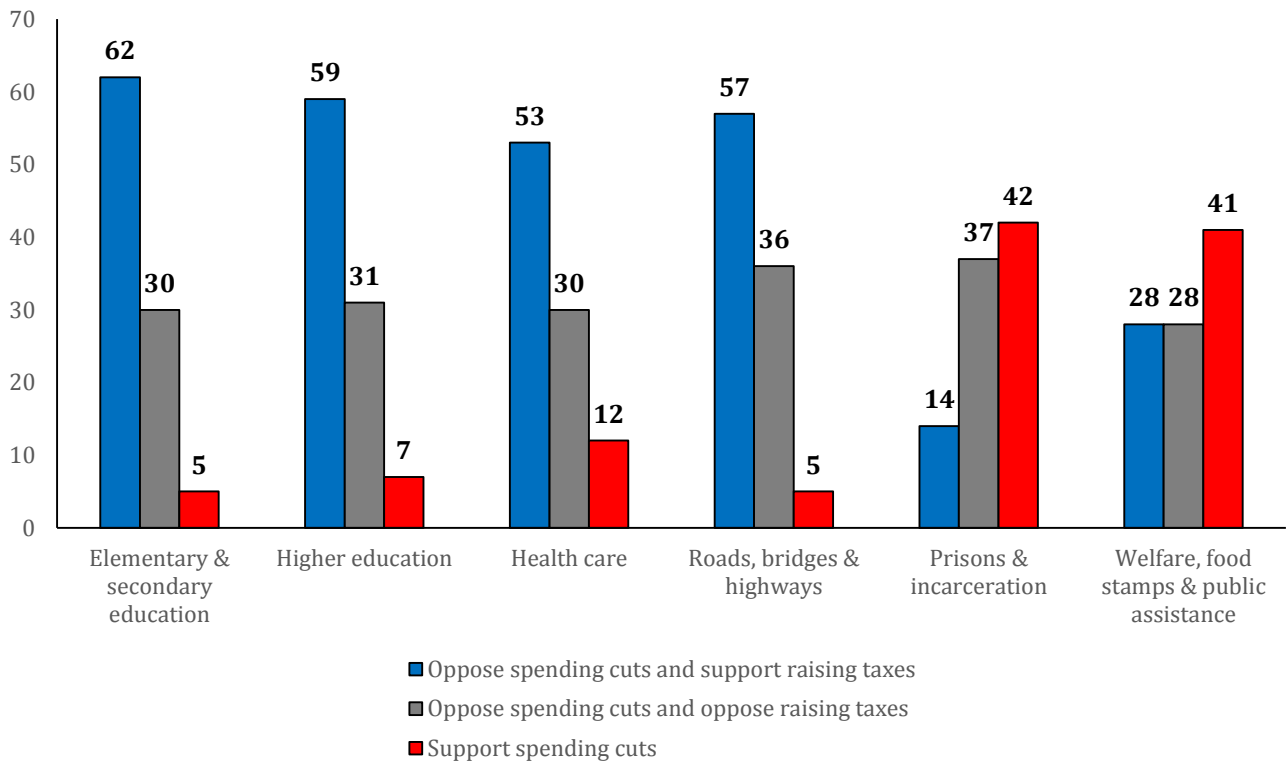
When faced with the tradeoff between spending and taxes, most respondents opted to avoid cuts in the first question and to raise taxes in the second question for the areas of elementary and secondary education, higher education, health care and transportation. In these four areas, the share willing to pay higher taxes is not only

greater than the share who want to cut spending but also greater than a simple majority of all respondents (figure 2). For example, 62 percent of residents are willing to pay higher taxes for funding elementary and secondary education, while only five percent prefer to cut spending in this area.¹

However, for each of the policy areas examined in this survey, there is another group of respondents – shown in figure 2 – who hold a more challenging combination of spending and tax preferences. These individuals, who typically comprise about one third of respondents for any policy area, choose neither to cut spending nor to raise revenue to pay for it.

Figure 2: Most Willing to Pay Higher Taxes to Fund Education, Health Care and Transportation

Percent who have specified combinations of spending and tax preferences for each policy area.



NOTE: Percentages are the share holding the specified combination of spending and tax preferences *out of all respondents*. The shares of respondents who volunteered that they do not know or who refused to answer the questions are not shown.

SOURCE: 2017 Louisiana Survey

¹ The percentages for those willing to pay higher taxes are the share of all respondents who did two things: 1) Chose either to increase spending or to keep it about the same, and 2) Supported raising taxes to pay for spending in this area. For separate breakdowns of

support for taxes just among those who support increasing spending or just among those who wish to keep spending the same (rather than among all respondents), see the topline at the end of this report.

Most Want Tax Increases Along With Spending Cuts to Deal with Budget Shortfalls

Generally, Louisiana residents favor a mix of tax increases and spending cuts to address budget shortfalls: 71 percent want lawmakers to use a combination of both. Relatively few want *only* spending cuts (24 percent) or *only* tax increases (two percent).

The political divide among the public is rather muted on this point. Majorities in both parties want a combination of spending cuts and additional tax revenue. Among Democrats, 84 percent favor a combined approach. While the share is lower among Republicans, a majority (59 percent) nevertheless support this approach.

Even so, most who want a combined approach tend to emphasize spending cuts more than tax increases. Respondents who prefer a combination answered a follow up question about which of the two approaches should get most of the focus. About half of all respondents (47 percent) want a combined approach that emphasizes spending cuts more than tax increases. In all, nearly three fourths (72 percent) want a solution that focuses either only or mostly on spending cuts.

Support for spending cuts is significantly higher when respondents are asked in general, abstract terms than when asked in terms of specific policy areas. Indeed, there is a tension in budgetary preferences between when people are thinking in generalities and when they are thinking in terms of specific expenditures. On one hand, there is widespread acclaim for spending cuts as a general solution to budget shortfalls. On the other hand, as noted above, there is equally widespread support for increasing spending for specific areas.

Even among those who say they want lawmakers to focus *only* on spending cuts when dealing with budget shortfalls, 85 percent nevertheless favor boosting spending in at least one of the six policy

areas examined in this survey and 61 percent favor spending hikes in at least two.

Growing Share of Residents Say State Sales Tax Too High

If most Louisiana residents support raising taxes to fund specific areas and back a general budget strategy that incorporates tax hikes alongside spending cuts, then which taxes do they want to raise? Unfortunately, the public does not offer a clear answer – at least not when considering the state’s personal income tax or sales tax.

Louisianans generally do not think the personal income tax needs to be raised. Just 12 percent say this tax is too low. Most (54 percent) say the personal income tax is about right, and another 29 percent say it is too high and needs to be reduced.

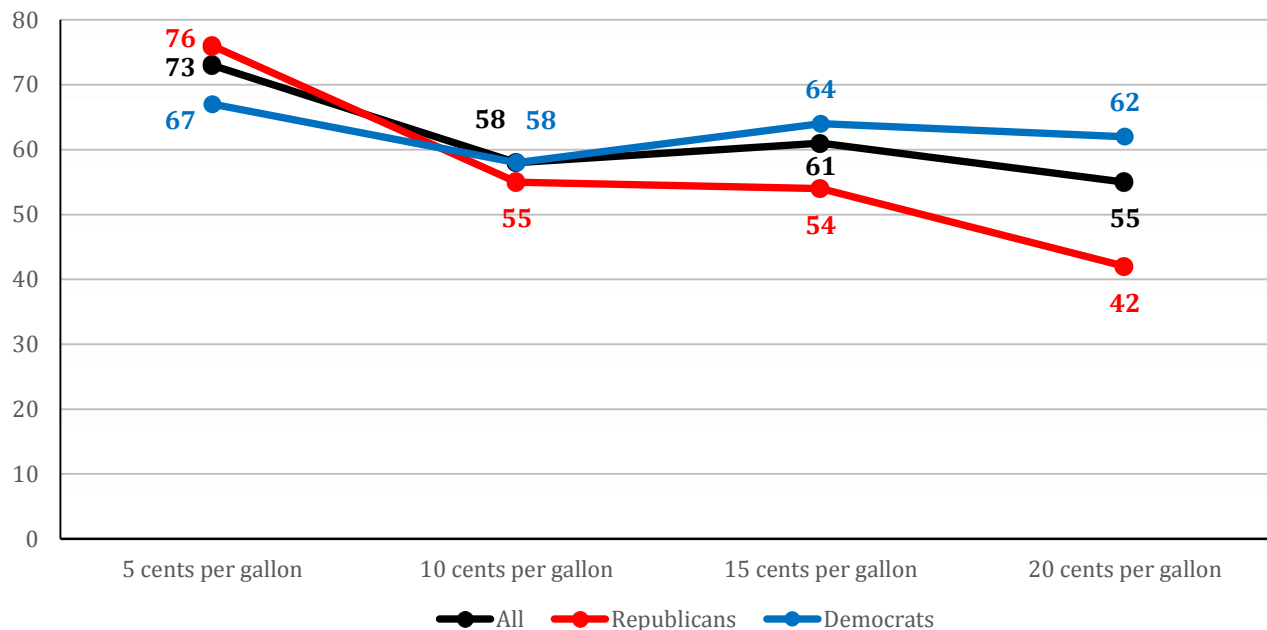
There is greater discontent over the state’s sales tax. Only eight percent of state residents think it is too low and needs to be increased. Opinion splits nearly evenly between those who say it is about right as it is and those that say it is too high and should be reduced, 47 percent and 44 percent, respectively. This marks a 12 percentage point increase from a year ago in the share who say the sales tax is too high. In fact, opinion that this tax is too high had been on a three year decline from 45 percent in 2013 to 32 percent just before a one cent per dollar increase went into effect in 2016. It appears the recent increase in the sales tax reversed that trend.

More Support for Expanding Base and Lowering Rates on Income Tax than on Sales Tax

Although few residents think the personal income tax needs to be increased, there is modest support for expanding the tax’s bases in exchange for lowering the rates. Just under a majority (50 percent) support a proposal to lower rates and limit some of the deductions a taxpayer can claim. Although short of a majority, the amount of

Figure 3: Robust Support for Raising State Gasoline Tax

Percent support raising state gasoline tax by _____



SOURCE: 2017 Louisiana Survey

support for the proposal exceeds the 41 percent who oppose it.

The pattern is similar across the two political parties: 46 percent of Democrats and 50 percent of Republicans favor the change, while 46 percent and 39 percent oppose it, respectively.

Opinion leans in the opposite direction on the state’s sales tax. A majority (57 percent) oppose a proposal to lower the sales tax rate in exchange for applying the tax to certain kinds of purchases that are not currently charged a sales tax. Only 38 percent of respondents support this proposal. There is also a larger partisan gap on this proposal, though majorities in both political parties oppose it. Among Democrats, 40 percent support and 55 percent oppose the proposal. Among Republicans, 32 percent support and 65 percent oppose the proposal.

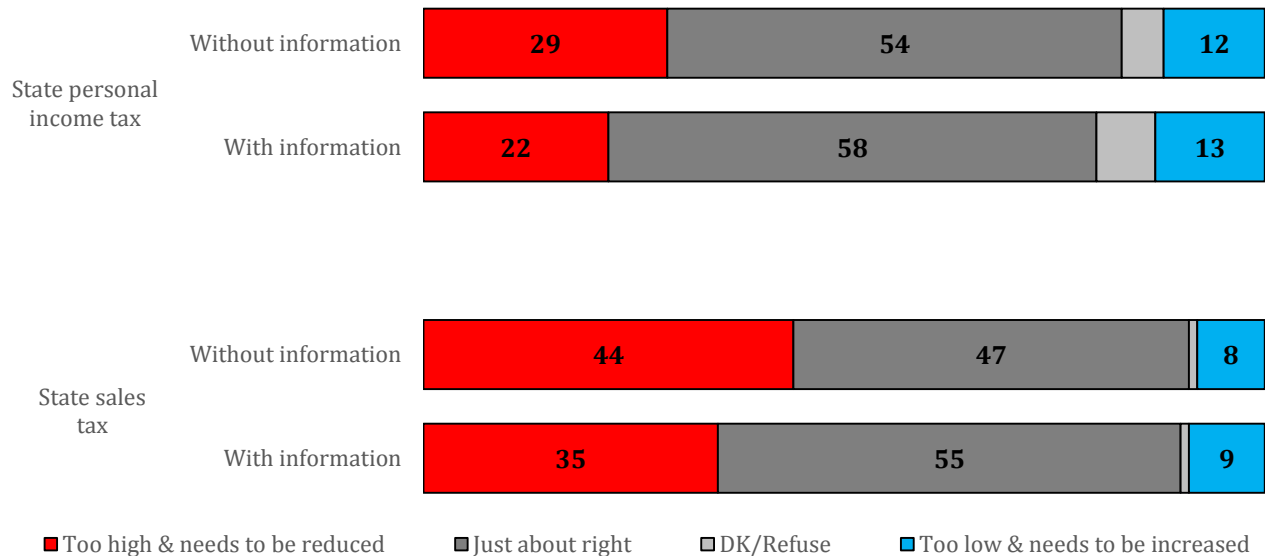
Strong Support for Raising Gasoline Tax

One area where there is more clarity about what specific type of tax Louisiana residents are willing to raise is in transportation. A majority of respondents favor raising the state’s tax on gasoline for improving highways, bridges and other infrastructure. To assess the prospects of public support across a range of potential amounts for an increase, respondents were randomly assigned to one of four variations of the question – each including a different amount for a per-gallon increase: Five cents, 10 cents, 15 cents, or 20 cents.

Support declines as the size of the increase rises but remains above the fifty percent threshold at all values: 73, 58, 61 and 53 percent (figure 3). In fact, there is strong, bipartisan support for raising the state’s tax on gasoline up to an additional 15 cents per gallon.

Figure 4: Information on State's Relative Tax Burden Reduces Perception That Taxes Too High

Percent saying each response option for personal income/sales taxes



NOTE: Respondents randomly assigned to one of two groups. One group was provided information about how Louisiana's overall state and local tax burden compares to other states, while the other group was provided no additional information.

SOURCE: 2017 Louisiana Survey

Most residents also support raising the tax by 20 cents per gallon, but Democrats and Republicans split over that proposal. Interestingly, the partisan gap flips with higher amounts. Republicans are 11 percentage points more supportive of raising the gasoline tax by five cents than Democrats. However, Democrats are 20 percentage points more supportive of raising the tax by 20 cents than Republicans.

Few Know How the Tax Burden in Louisiana Compares to Other States

Opinions about whether state taxes are too high or too low are at least partly a reflection of what people know (or do not know) about the overall tax burden in Louisiana. According to a study by the Tax Foundation, a national non-profit organization that researches tax policy, the overall burden of state and local taxes in Louisiana is relatively low compared to most

states.² As a percent of gross income, Louisianans' state and local tax burden is about three-fourths the size of the national average and ranks 45th among all states. Only Texas, Tennessee, Wyoming, South Dakota, and Alaska have lower overall state and local tax burdens.

Yet, few Louisiana residents are aware of these facts. Only twenty percent correctly perceive the overall state and local tax burden in Louisiana as being lower than in most other states. Indeed, 39 percent believe the overall tax burden in the state is *higher* than in most other states. This misperception is widely shared by both Democrats (41 percent) and Republicans (38 percent).

To identify the impact of this knowledge deficit, the survey included an experiment in which a randomly selected subset of respondents were first presented with data on Louisiana's overall state and local tax burden before answering

before the 2016 increase in the Louisiana state sales tax.

² Tax Foundation data on tax burdens is available at <https://taxfoundation.org/publications/state-local-tax-burden-rankings/>. These calculations were made

questions about the state's income and sales taxes. Specifically, these individuals were told, "As it turns out, according to a recent national report that compared the overall state and local tax burdens - that is, the amount paid in all local and state taxes - across all the states, the average burden in Louisiana is lower than in most states. The average amount a Louisiana resident pays for all state and local taxes is about 3,000 dollars, but the average amount residents of all the states in the country pay for all state and local taxes is about 4,500 dollars."³ Comparing responses from those who received no information to responses from those who received this information reveals how much knowledge of the relative tax burden informs opinions on tax issues.

The share saying the state's personal income tax is too high and needs to be reduced fell by seven percentage points among those who received this information (figure 4). The effect is also strong for opinions on the state sales tax where the share saying the tax is too high and needs to be reduced fell by nine percentage points. The share saying the sales tax is about the right amount increased by a similar margin. In neither case, however, was there an appreciable impact on the share who feel the taxes are too low and need to be increased.⁴

³ The information in this information treatment is based on data in the Tax Foundation's rankings.

⁴ The information also appears to affect attitudes toward the proposal to reduce the state sales tax while expanding its application. Estimates presented above in the discussion of this proposal and the analogous proposal to lower rates and expand the base of the state's personal income tax are for the respondents in the "control condition" of the experiment who were not provided with information from the Tax Foundation. Among respondents in the "treatment condition" who received this information, support for the sales tax proposal was eight percentage points higher. There was no statistically identifiable effect for the income tax proposal.

Most Feel They Pay Their Fair Share of Taxes

A majority (55 percent) of Louisiana residents think they pay about the right amount in taxes, but another 37 percent feel they are paying more than their fair share (figure 5). Very few (four percent) feel they are paying less than their fair share in taxes.⁵

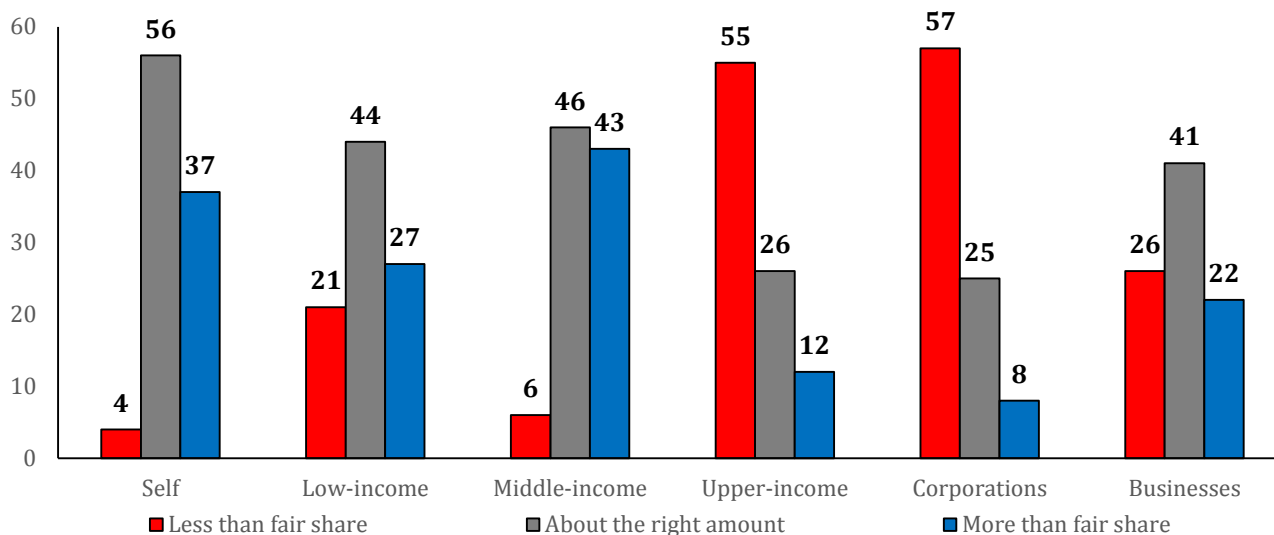
Respondents also evaluated the tax burden of lower-income, middle-income and upper-income earners as well as corporations and businesses. Twenty-seven percent think lower-income individuals pay more than their fair share; 21 percent say these individuals pay less than their fair share; and a plurality of 44 percent think they pay about the right amount. A plurality of respondents (46 percent) say middle-income earners pay the right amount; 43 percent say they pay more than their fair share; and just six percent say they pay less than their fair share. Opinion is more critical of upper-income individuals: A majority (55 percent) say these individuals pay less than their fair share, and just 26 percent say they pay the right amount.

Respondents are similarly critical of "corporations," but not "businesses." Most (57 percent) say corporations pay less than their fair share. However, question wording matters quite a bit when assessing these opinions. While some respondents were asked about the tax burden of "corporations," others were asked about the tax

⁵ The estimates in this paragraph are based on the subset of respondents in the "control condition" who did not receive the Tax Foundation information in the experiment described above. Among those in the "treatment condition," the share of respondents who say they pay more than their fair share of taxes was eight percentage points lower and the share who say they pay about the right amount was nine percentage points higher. There was no statistically identifiable effect on the share who believe they pay less than their fair share of taxes. There was also no further differences in responses to any of the remaining questions included in this report; therefore, estimates in the rest of this report represent responses among the total sample.

Figure 5: Most Say Upper-income and Corporations Do Not Pay Fair Share

Percent saying ___ pay more than fair share, less than fair share, or about the right amount in state taxes



NOTE: Percentages of respondents who volunteered that they did not know or who refused to answer the question are not shown in the figure.

SOURCE: 2017 Louisiana Survey

burden of “businesses.” Only 26 percent say businesses are paying less than their fair share and 41 percent say they are paying the right amount.

Few Think of Themselves as Upper-Income

The widespread belief that upper-income earners pay less than their fair share of taxes raises the question: Who exactly do Louisiana residents think are “upper-income?” The survey uses two approaches to answer this question. Both approaches reveal that there is widespread disagreement over who exactly counts as “upper-income.”

First, respondents were asked to classify a series of nine household incomes presented in ascending order as “upper-income,” “middle-income” or “lower-income.” The series was

selected to represent specific percentiles in the distribution of household income in Louisiana: \$10,000 (approximately the 10th percentile); \$25,000 (approximately the 30th percentile); \$35,000 (approximately the 40th percentile); \$45,000 (approximately the 50th percentile or median household income); \$75,000 (approximately the 70th percentile); \$100,000 (approximately the 80th percentile); \$150,000 (approximately the 90th percentile); \$200,000 (approximately the 95th percentile); and \$325,000 (approximately the 99th percentile).⁶

In the total sample, a majority classify a household income of \$100,000 as “upper-income.” None of the presented incomes below this value are classified as upper income by a majority of respondents. On average, therefore, Louisiana residents think of the top twenty

⁶ Percentiles through 95th are based on the most recent American Community Survey. The 99th percentile is found in the Economic Policy Institute

estimates of the top one percent of household earnings by state.

percent of households in the state as upper-income.

This average masks significant variation by respondents' own household incomes. Generally, respondents – even respondents in relatively higher earning households – think of “upper-income” as a household with income greater than their own. For example, a majority of respondents with a household income of less than \$10,000 think of households with earnings of \$45,000 or more (approximately the top 50 percent of households in the state) as “upper-income,” but respondents with household incomes between \$10,000 and \$49,999 tend to classify only households with incomes of \$75,000 or more (approximately the top 30 percent of households) as “upper-income.” Further up the income distribution, a majority of respondents with household incomes from \$50,000 to \$99,999 say “upper-income” begins at household earnings of \$100,000 (approximately the top 20 percent of households). Notice this group of respondents includes people whom other respondents in lower-earning households classify as “upper-income.” Even individuals with household earnings between \$100,000 and \$149,999 (roughly the 80th to 90th percentile of household incomes in Louisiana) do not identify themselves as “upper-income.” Instead, a majority of these respondents say \$150,000 (approximately the top ten percent of households) is the threshold for “upper-income.”

Only among respondents who are themselves at the 90th percentile of households or higher (i.e., those with household income of \$150,000 or more) do a majority of respondents identify incomes close to their own as “upper-income.” In other words, only the top ten percent of households think of themselves as “upper income.”

Second, the survey includes a question that directly asks respondents to classify their own households as “lower-income,” “middle-income” or “upper-income.” Only 12 percent identify themselves as “upper-income.” Again, responses vary significantly by household income. A

majority of respondents with household incomes less than \$35,000 identify themselves as “lower-income.” A majority of respondents with household incomes between \$35,000 and \$199,999 – roughly the 40th to 95th percentiles of household income in the state – identify themselves as “middle-income.” Only among respondents with household incomes of \$200,000 or more – the top five percent of households in the state – does a majority identify themselves as “upper-income.”

Sixty Percent Think State Can Cut Spending without Reducing Services

There is common belief among Louisiana residents that state government spends significantly more than it needs to for the level of services it provides. About two-thirds (64 percent) of respondents say state government could spend less money and still provide the same level of services.

Eleven percent peg the amount by which state government could cut spending without having to reduce services at five percent or less. Another 24 percent believe that the amount of inefficient government spending is between six and ten percent. Fifteen percent estimate inefficiencies between 11 and 20 percent of total spending, while five percent estimate between 21 and 30 percent and another five percent estimate greater than 30 percent.

These perceptions may play a role in explaining the apparent discrepancy among the roughly one third of Louisiana residents who want neither to cut spending for specific policy areas nor to raise taxes to cover the costs. On average, these individuals believe that 11 to 20 percent of state spending could be reduced without reducing services. Perhaps they also believe that cutting these perceived inefficiencies would free enough funding to pay for their favored programs without requiring an increase in taxes.

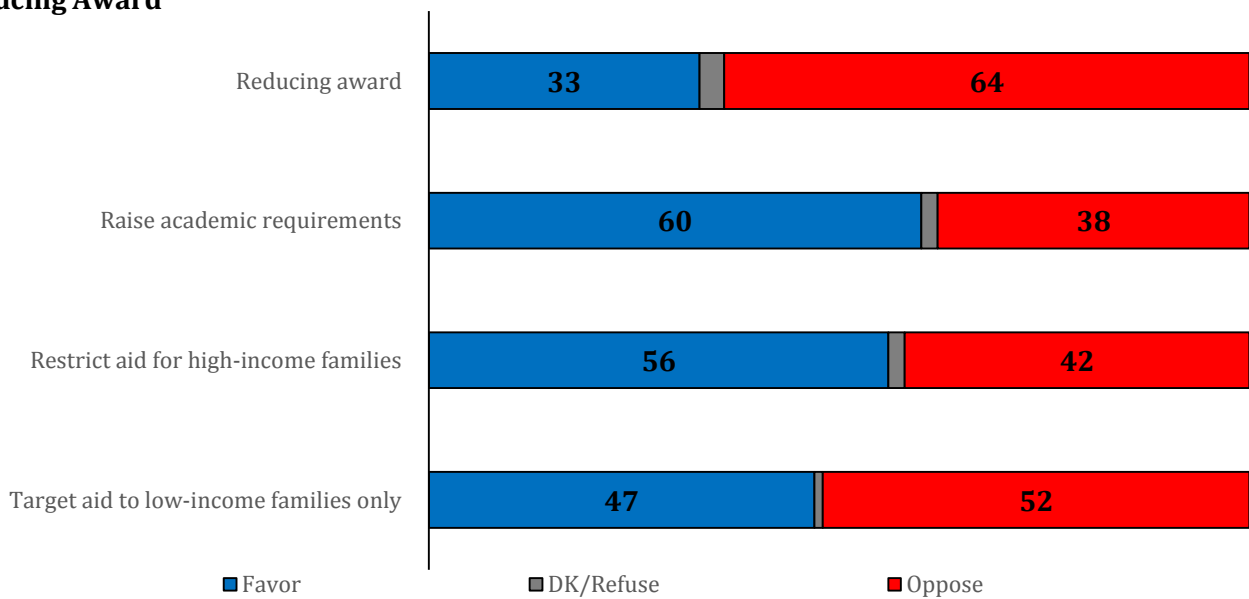
Public Supports Stronger Academic Requirements and Income Caps for TOPS Eligibility

The Taylor Opportunity Program for Students (TOPS) is the state’s main tuition assistance program for higher education. Through the TOPS program, the state pays tuition and certain fees at Louisiana colleges and universities for resident citizens who take a specified set of classes in high school, earn a high school grade point average of 2.5, and score at or above the state average on the ACT or SAT. The cost of the program has ballooned since its inception in the late 1990s. A series of state budget shortfalls in recent years

has provoked debate over how to address the program’s rising costs.

The survey asked respondents about four different proposals to control costs. A majority of respondents (64 percent) oppose reducing the award qualified students receive to something less than the cost of tuition (figure 6). However, the public is open to other cost control measures. Sixty percent support increasing academic requirements. A similarly sized majority (56 percent) support restricting TOPS so that students from higher income families who can afford to pay for college are no longer eligible. Yet, most (52 percent) oppose restricting income eligibility such that only children from low income families are eligible.

Figure 6: Support for Raising Academic Requirements and Imposing Income Caps, But Not for Reducing Award



NOTE: One half of respondents was asked about TOPS for low-income families, while the other half was asked about TOPS for high-income families.

SOURCE: 2017 Louisiana Survey

Survey Methodology

The data in this report were collected from a randomly selected sample of adult (18 years or older) residents of Louisiana via telephone interviews conducted from February 23, through March 23, 2017. The project includes live-interviewer surveys of 414 respondents contacted via landline telephone and 598 respondents contacted via cell phone, for a total sample of 1,012 respondents. The design of the landline sample ensures representation of both listed and unlisted numbers by use of random digit dialing. The cell phone sample is randomly drawn from known, available phone number banks dedicated to wireless service.

The response rate is ten percent. This response rate is the percentage of eligible residential households or personal cell phones in the sample for which an interview is completed. The rate is calculated using the American Association for Public Opinion Research's method for Response Rate 3 as published in their Standard Definitions. Response rates have declined steadily for all surveys over the past several decades. Response rates for telephone have been on decline for several decades and frequently fall in the single digits even among the very best survey research organizations. The response rate for this survey is within the typical range for reputable live-interviewer telephone survey firms.

The combined landline and cell phone sample is weighted using an iterative procedure that matches race, education, household income, gender and age to known profiles for the adult population of Louisiana found in the Census Bureau's American Community Survey 2015 one-year estimates. The sample is also weighted for population density by parish. Weighting cannot eliminate every source of nonresponse bias. However, proper administration of random sampling combined with accepted weighting techniques has a strong record of yielding unbiased results.

The sample has an overall margin of error of +/- 3.1 percentage points.

In addition to sampling error, as accounted for through the margin of error, readers should recognize that question wording and practical difficulties in conducting surveys can introduce error or bias into the findings of opinion polls.

Louisiana State University's Public Policy Research Lab, a division of the Reilly Center for Media and Public Affairs, designed the survey questionnaire and sampling strategy, conducted telephone interviews, computed the survey weights, and conducted all statistical analysis.

Question Wording & Toplines

NOTE: Unless otherwise indicated, results are for the total sample. Not all respondents were asked each question, and questions asked to a subset of respondents are labelled accordingly. For these questions, percentages are for only those respondents who were asked the particular question. Additionally, questions where responses are affected by the information experiment used in this survey are further broken out between those in the “control condition” who received no additional information about how the overall state and local tax burden in Louisiana compares to other states and those in the “treatment condition” who received this information. Percentages may not sum to 100 due to rounding.

Q1.

As you may know, the state of Louisiana is facing a budget shortfall. Budget shortfalls happen when the government does not have enough money coming in to pay for the cost of the things it does. In your view, when the legislature and the governor discuss steps to address shortfalls in the state budget, should they focus [RANDOMIZE ORDER: only on spending cuts, only on tax increases] or should they do a combination of both?

Only on spending cuts	24
Only on tax increases	2
Combination of both	71
Don't know/Refused [VOLUNTEERED]	3

Q2.

If both spending cuts and tax increases are being considered should the focus be [ORDER OF RESPONSES RANDOMIZED AND READ]:

Mostly on spending cuts	67
Mostly on tax increases	25
Don't know/Refused [VOL.]	7

TOTAL SAMPLE:

Only on spending cuts	24
Only on tax increases	2
Combination of both, mostly spending cuts	48
Combination of both, mostly tax increases	18
Combination of both, don't know/refused [VOL.]	5
Don't know/Refused [VOL.]	3

Now I'm going to read you some different areas where Louisiana spends tax dollars. As I read each one, tell me if you would like to see state spending in this area increased, decreased, or kept the same. [RANDOMIZE ORDER OF AREAS.]

Q3.

What about spending for primary and secondary education? Should this be increased, decreased, or kept the same?

Increased	61
Decreased	5
Kept the same	32
Don't know/Refused [VOL.]	2

Q4A. [ASKED ONLY TO RESPONDENTS WHO SAID "Increased" FOR Q3]

Would you support or oppose raising taxes in order to increase spending for primary and secondary education?

Support	84
Oppose	16
Don't know/Refused [VOL.]	1

Q4B. [ASKED ONLY TO RESPONDENTS WHO SAID "Kept the same" FOR Q3]

Would you support or oppose raising taxes in order to keep the current level of spending for primary and secondary education?

Support	33
Oppose	65
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Increase spending & support raising taxes	51
Increase spending & oppose raising taxes	10
Increase spending & don't know/refused [VOL.]	0
Decrease spending	5
Keep spending same & support raising taxes	10
Keep spending same & oppose raising taxes	21
Keep spending same & don't know/refused [VOL.]	1
Don't know/Refused [VOL.]	2

Q5.

What about spending for higher education? Should this be increased, decreased, or kept the same?

Increased	61
Decreased	7
Kept the same	31
Don't know/Refused [VOL.]	1

Q6A. [ASKED ONLY TO RESPONDENTS WHO SAID "Increased" FOR Q5]

Would you support or oppose raising taxes in order to increase spending for higher education?

Support	81
Oppose	17
Don't know/Refused [VOL.]	2

Q6B. [ASKED ONLY TO RESPONDENTS WHO SAID "Kept the same" FOR Q5]

Would you support or oppose raising taxes in order to keep the current level of spending for higher education?

Support	32
Oppose	66
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Increase spending & support raising taxes	49
Increase spending & oppose raising taxes	11
Increase spending & don't know/refused [VOL.]	1
Decrease spending	7
Keep spending same & support raising taxes	10
Keep spending same & oppose raising taxes	21
Keep spending same & don't know/refused [VOL.]	1
Don't know/Refused [VOL.]	1

Q7.

What about spending for health care? Should this be increased, decreased, or kept the same?

Increased	50
Decreased	12
Kept the same	35
Don't know/Refused [VOL.]	2

Q8A. [ASKED ONLY TO RESPONDENTS WHO SAID "Increased" FOR Q7]

Would you support or oppose raising taxes in order to increase spending for health care?

Support	79
Oppose	19
Don't know/Refused [VOL.]	2

Q8B. [ASKED ONLY TO RESPONDENTS WHO SAID "Kept the same" FOR Q7]

Would you support or oppose raising taxes in order to keep the current level of spending for health care?

Support	37
Oppose	60
Don't know/Refused [VOL.]	3

TOTAL SAMPLE:

Increase spending & support raising taxes	40
Increase spending & oppose raising taxes	9
Increase spending & don't know/refused [VOL.]	1
Decrease spending	12
Keep spending same & support raising taxes	13
Keep spending same & oppose raising taxes	21
Keep spending same & don't know/refused [VOL.]	1
Don't know/Refused [VOL.]	2

Q9.

What about spending for roads, bridges and highways? Should this be increased, decreased, or kept the same?

Increased	68
Decreased	5
Kept the same	27
Don't know/Refused [VOL.]	1

Q8A. [ASKED ONLY TO RESPONDENTS WHO SAID "Increased" FOR Q9]

Would you support or oppose raising taxes in order to increase spending for roads, bridges and highways?

Support	70
Oppose	29
Don't know/Refused [VOL.]	1

Q8B. [ASKED ONLY TO RESPONDENTS WHO SAID "Kept the same" FOR Q9]

Would you support or oppose raising taxes in order to keep the current level of spending for roads, bridges and highways?

Support	34
Oppose	64
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Increase spending & support raising taxes	48
Increase spending & oppose raising taxes	19
Increase spending & don't know/refused [VOL.]	1
Decrease spending	5
Keep spending same & support raising taxes	9
Keep spending same & oppose raising taxes	17
Keep spending same & don't know/refused [VOL.]	0
Don't know/Refused [VOL.]	1

Q11.

What about spending for prisons and incarceration? Should this be increased, decreased, or kept the same?

Increased	10
Decreased	42
Kept the same	43
Don't know/Refused [VOL.]	5

Q12A. [ASKED ONLY TO RESPONDENTS WHO SAID "Increased" FOR Q11]

Would you support or oppose raising taxes in order to increase spending for prisons and incarceration?

Support	67
Oppose	32
Don't know/Refused [VOL.]	0

Q12B. [ASKED ONLY TO RESPONDENTS WHO SAID "Kept the same" FOR Q11]

Would you support or oppose raising taxes in order to keep the current level of spending for prisons and incarceration?

Support	18
Oppose	80
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Increase spending & support raising taxes	7
Increase spending & oppose raising taxes	3
Increase spending & don't know/refused [VOL.]	0
Decrease spending	42
Keep spending same & support raising taxes	8
Keep spending same & oppose raising taxes	34
Keep spending same & don't know/refused [VOL.]	1
Don't know/Refused [VOL.]	5

Q13.

What about spending for welfare, food stamps and other public assistance programs? Should this be increased, decreased, or kept the same?

Increased	17
Decreased	41
Kept the same	39
Don't know/Refused [VOL.]	3

Q14A. [ASKED ONLY TO RESPONDENTS WHO SAID "Increased" FOR Q13]

Would you support or oppose raising taxes in order to increase spending for welfare, food stamps and other public assistance programs?

Support	78
Oppose	22
Don't know/Refused [VOL.]	1

Q14B. [ASKED ONLY TO RESPONDENTS WHO SAID "Kept the same" FOR Q13]

Would you support or oppose raising taxes in order to keep the current level of spending for welfare, food stamps and other public assistance programs?

Support	37
Oppose	61
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Increase spending & support raising taxes	13
Increase spending & oppose raising taxes	4
Increase spending & don't know/refused [VOL.]	0
Decrease spending	41
Keep spending same & support raising taxes	14
Keep spending same & oppose raising taxes	24
Keep spending same & don't know/refused [VOL.]	1
Don't know/Refused [VOL.]	3

Q15.

Thinking about the overall tax burden in Louisiana - that is, how much Louisiana residents pay in all state and local taxes - do you think it is higher than in most other states, lower than most other states, or about the same?

Higher	39
Lower	20
About the same	31
Don't know/Refused [VOL.]	11

Q16A. [RESPONDENTS RANDOMLY ASSIGNED EITHER TO Q16A OR TO Q16B]

Next, we'd like to know your opinions about taxes in the state. First, thinking about state income taxes on individuals and households, would you say that state income taxes are too high and should be reduced, too low and should be increased, or just about right?

Too high and need to be reduced	29
Too low and need to be increased	12
Just about right	54
Don't know/Refused [VOL.]	5

Q16B. [RESPONDENTS RANDOMLY ASSIGNED EITHER TO Q16A OR TO Q16B]

As it turns out, according to a recent national report that compared the overall state and local tax burdens - that is, the amount paid in all local and state taxes - across all the states, the average burden in Louisiana is lower than in most states. The average amount a Louisiana resident pays for all state and local taxes is about 3,000 dollars, but the average amount residents of all the states in the country pay for all state and local taxes is about 4,500 dollars.

Next, we'd like to know your opinions about various taxes in the state. First, thinking about state income taxes on individuals and households, would you say that state income taxes are too high and should be reduced, too low and should be increased, or just about right?

Too high and need to be reduced	22
Too low and need to be increased	14
Just about right	58
Don't know/Refused [VOL.]	6

Q17.

What about the state sales tax, would you say that the state sales tax is too high and should be reduced, too low and should be increased, or just about right?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
Too high and need to be reduced	44	35	39
Too low and need to be increased	8	9	8
Just about right	47	55	51
Don't know/Refused [VOL.]	2	2	2

Q18.

Now, we'd like to ask you about various proposals that have been made to change taxes in Louisiana. First, would you support or oppose lowering state income tax rates in exchange for limiting some of the deductions a taxpayer can claim on their state income taxes, such as deducting the amount you pay in federal income taxes from your state income taxes?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
Support	50	46	48
Oppose	41	40	40
Don't know/Refused [VOL.]	10	14	12

Q19.

Do you support or oppose lowering the state sales tax rate in exchange for extending the states sales tax to apply to certain kinds of purchases that are not currently charged a sales tax, such as cable television, haircuts, lawn care, and veterinary services?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
Support	38	46	42
Oppose	57	49	53
Don't know/Refused [VOL.]	4	5	5

Q20.

Now, thinking about the taxes you and your household pay to the state of Louisiana, do you think you're paying more than your fair share, less than your fair share, or about the right amount?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
More than your fair share	37	30	34
Less than your fair share	4	3	3
About the right amount	56	65	60
Don't know/Refused [VOL.]	3	2	3

Q21.

As I read off some different groups, please tell me if you think they are paying more than their fair share of state taxes, less than their fair share, or about the right amount. First, how about lower-income people, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
More than their fair share	29	26	27
Less than their fair share	22	19	21
About the right amount	40	47	44
Don't know/Refused [VOL.]	8	8	8

Q22.

Next, how about middle-income people, are they paying more than their fair share of state taxes, less than their fair share or about the right amount?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
More than their fair share	43	44	43
Less than their fair share	6	7	7
About the right amount	47	45	46
Don't know/Refused [VOL.]	4	4	4

Q23.

How about upper-income people, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
More than their fair share	13	12	12
Less than their fair share	55	56	55
About the right amount	26	27	27
Don't know/Refused [VOL.]	7	5	6

Q24A. [RESPONDENTS RANDOMLY ASSIGNED EITHER TO Q24A OR TO Q24B]

How about corporations, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
More than their fair share	7	10	8
Less than their fair share	60	54	57
About the right amount	24	25	25
Don't know/Refused [VOL.]	9	11	10

Q24B. [RESPONDENTS RANDOMLY ASSIGNED EITHER TO Q24A OR TO Q24B]

How about businesses, are they paying more than their fair share of state taxes, less than their fair share, or about the right amount?

	<u>Q16A GROUP:</u>	<u>Q16B GROUP:</u>	<u>TOTAL SAMPLE:</u>
More than their fair share	24	20	22
Less than their fair share	22	30	26
About the right amount	42	40	41
Don't know/Refused [VOL.]	12	11	12

Q25.

Now, we'd like your opinions on how efficiently state government uses tax money. Could state government spend less and still provide the same level of services?

Yes, could spend less	65
No, could not spend less	30
Don't know/Refused [VOL.]	6

Q26. [ASKED ONLY IF RESPONDENT ANSWERED 'Yes, could spend less' FOR Q25]

How much do you think state government could cut its spending without having to reduce services?

Five percent or less	17
Between six percent and 10 percent	38
Between 11 percent and 20 percent	23
Between 21 percent and 30 percent	8
More than 30 percent	8
Don't know/Refused [VOL.]	6

TOTAL SAMPLE:

Could not spend less	30
Five percent or less	11
Between six percent and 10 percent	24
Between 11 percent and 20 percent	15
Between 21 percent and 30 percent	5
More than 30 percent	5
Don't know/Refused [VOL.]	10

Q27.

Next, I will ask you about different amounts of household income, and I would like you to tell me if you think a household with that income is lower-income, middle-income, or upper-income. First, a household with an income of \$10,000, would you say that household is lower-income, middle-income, or upper-income?

Lower income	95
Middle income	3
Upper income	1
Don't know/Refused [VOL.]	1

Q28. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28]

What about a household with an income of \$25,000?

Lower income	83
Middle income	14
Upper income	2
Don't know/Refused [VOL.]	1

TOTAL SAMPLE:

Lower income	82
Middle income	14
Upper income	3
Don't know/Refused [VOL.]	1

Q29. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q29]

What about a household with an income of \$35,000?

Lower income	56
Middle income	39
Upper income	4
Don't know/Refused [VOL.]	1

TOTAL SAMPLE:

Lower income	54
Middle income	37
Upper income	7
Don't know/Refused [VOL.]	1

Q30. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q30]
What about a household with an income of \$45,000?

Lower income	26
Middle income	65
Upper income	8
Don't know/Refused [VOL.]	1

TOTAL SAMPLE:

Lower income	24
Middle income	60
Upper income	15
Don't know/Refused [VOL.]	1

Q31. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q31]
What about a household with an income of \$75,000?

Lower income	3
Middle income	60
Upper income	36
Don't know/Refused [VOL.]	1

TOTAL SAMPLE:

Lower income	3
Middle income	51
Upper income	45
Don't know/Refused [VOL.]	1

Q32. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q32]
What about a household with an income of \$100,000?

Lower income	0
Middle income	51
Upper income	47
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Lower income	0
Middle income	28
Upper income	71
Don't know/Refused [VOL.]	1

Q33. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q33]
What about a household with an income of \$150,000?

Lower income	1
Middle income	47
Upper income	50
Don't know/Refused [VOL.]	2

TOTAL SAMPLE:

Lower income	0
Middle income	14
Upper income	86
Don't know/Refused [VOL.]	1

Q34. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q34]
What about a household with an income of \$200,000?

Lower income	1
Middle income	32
Upper income	62
Don't know/Refused [VOL.]	5

TOTAL SAMPLE:

Lower income	0
Middle income	5
Upper income	94
Don't know/Refused [VOL.]	1

Q35. [ASKED ONLY IF RESPONDENT DID NOT ANSWER 'Upper income' FOR Q28 THROUGH Q35]
What about a household with an income of \$325,000?

Lower income	1
Middle income	26
Upper income	64
Don't know/Refused [VOL.]	9

TOTAL SAMPLE:

Lower income	0
Middle income	1
Upper income	98
Don't know/Refused [VOL.]	0

Q36.

As you may be aware, TOPS is a scholarship program funded by the state of Louisiana that provides financial support for Louisiana high school students to attend colleges and universities in Louisiana. As the state faces budget shortfalls, leaders are considering ways to reduce the cost of the program. We would like to know what you think about a few of these proposals. First, would you favor or oppose reducing the amount of the award to something less than the cost of tuition?

Favor	33
Oppose	64
Don't know/Refused [VOL.]	3

Q37.

What about increasing the academic requirements to qualify for an award - for example requiring a higher grade point average and/or ACT score? Do you favor or oppose this proposal?

Favor	60
Oppose	38
Don't know/Refused [VOL.]	2

Q38A. [RESPONDENTS RANDOMLY ASSIGNED EITHER TO Q38A OR Q38B]

What about limiting the program so financial aid does not go to children of high-income families that can afford to pay for college? Do you favor or oppose this proposal?

Favor	56
Oppose	42
Don't know/Refused [VOL.]	2

Q38B. [RESPONDENTS RANDOMLY ASSIGNED EITHER TO Q38A OR Q38B]

What about limiting the program so financial aid goes only to children of low-income families that cannot afford to pay for college? Do you favor or oppose this proposal?

Favor	47
Oppose	52
Don't know/Refused [VOL.]	2

Q39A. [RESPONDENTS RANDOMLY ASSIGNED TO Q39A, Q39B, Q39C OR Q39D]

Would you support or oppose increasing the state tax on gasoline by 5 cents per gallon if the money is dedicated to improving highways, bridges, and other infrastructure?

Support	73
Oppose	26
Don't know/Refused [VOL.]	1

Q39B. [RESPONDENTS RANDOMLY ASSIGNED TO Q39A, Q39B, Q39C OR Q39D]

Would you support or oppose increasing the state tax on gasoline by 10 cents per gallon if the money is dedicated to improving highways, bridges, and other infrastructure?

Support	58
Oppose	41
Don't know/Refused [VOL.]	1

Q39C. [RESPONDENTS RANDOMLY ASSIGNED TO Q39A, Q39B, Q39C OR Q39D]

Would you support or oppose increasing the state tax on gasoline by 15 cents per gallon if the money is dedicated to improving highways, bridges, and other infrastructure?

Support	61
Oppose	39
Don't know/Refused [VOL.]	0

Q39D. [RESPONDENTS RANDOMLY ASSIGNED TO Q39A, Q39B, Q39C OR Q39D]

Would you support or oppose increasing the state tax on gasoline by 20 cents per gallon if the money is dedicated to improving highways, bridges, and other infrastructure?

Support	53
Oppose	46
Don't know/Refused [VOL.]	1

Q40.

Would you say your household is upper-income, middle-income or lower-income?

Lower income	35
Middle income	51
Upper income	12
Don't know/Refused [VOL.]	1